



CANNON BUILDING  
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**STATE OF DELAWARE  
BOARD OF ACCOUNTANCY**

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PUBLIC MEETING MINUTES:	<b>BOARD OF ACCOUNTANCY</b>
DATA AND TIME:	<b>Wednesday, January 18, 2017 at 9:00 a.m.</b>
PLACE:	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
MINUTES APPROVED:	February 20, 2017

**MEMBERS PRESENT**

Kathryn Schultz, Professional Member, President  
Sarah Patterson, Professional Member  
Susan Benson, Professional Member  
Karen Smith, Professional Member  
John McManus, Professional Member

**ABSENT**

Richard Snyder, Public Member  
Alison Houck, Professional Member, Secretary  
Araya Debessay, Educational Member  
Prameela Kaza, Public Member

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Kevin Maloney, Deputy Attorney General  
LaTonya Brown, Administrative Specialist II

**ALSO PRESENT**

Dana Rubenstein, DSCPA  
Leah Dickerson  
Miriam Wilson, M. Wilson Accounting

**CALL TO ORDER**

Ms. Schultz called the meeting to order at 9:59 am.

**REVIEW OF MINUTES**

A motion was made by Mr. McManus, seconded by Ms. Patterson, to approve the minutes dated November 16, 2017. The motion carried unanimously.

### **Unfinished Business**

#### **Re-Review of Delaware Specific Ethics Course**

##### **Beacon Hill Financial Educators, Inc. - David Freed**

A motion was made by Ms. Patterson, seconded by Mr. McManus, to table Beacon Hill Financial Educators, Inc. (David Freed) ethics course. The course did not reference Delaware's new code. The motion carried unanimously.

### **New Business**

#### **Public Hearing on Proposed Regulation Changes- 9:00 a.m.**

Deputy Attorney General Kevin Maloney went on record at 10:01 a.m. The Board members introduced themselves. Mr. Maloney stated that the hearing is to adopt proposed amendments to the Rules and Regulations which were published in the Register. Mr. Maloney marked Board exhibit #1 as the publication of hearing in The News Journal Newspaper. Mr. Maloney advised the changes reflected in The Delaware State newspaper. Mr. Maloney advised the changes reflected in the amended Rules and Regulations. There was no public comment at the meeting. Written comments will be accepted 15 days after the hearing.

The Board will deliberate on the proposed regulations at the February board meeting.

The hearing went off record at 10:04 a.m.

#### **Review of CPA Permit- Reciprocity Applications**

A motion was made by Ms. Patterson, seconded by Mr. McManus, to approve the application of Jolie Karp. The motion carried unanimously.

A motion was made by Ms. Patterson, seconded by Mr. McManus, to approve the application of Paul Verna. The motion carried unanimously.

A motion was made by Ms. Patterson, seconded by Mr. McManus, to approve the application of Michael Barrett. The motion carried unanimously.

#### **Review of CPA Permit to Practice Applications**

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Cong Ren. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Terrance S. L. Suah. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Suchandra Goswami. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Youli Hui. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Natasha Moras. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Joanne Mathew. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Nicole Jarrell. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Won Suk Yang. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Jaimin Patel contingent upon receipt of the AICPA Ethics exam . The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Huichao Wang. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Roosevelt Krakue. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to table the application of Taylor Zolbe. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Christen Kiser. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Andrew Rajtik. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Kori Bogard contingent upon the AICPA Ethics exam. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Mandy Cavello. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Nikita Massey. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Ching Hang Kwong. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Shan Jiang. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Yuen Tung Evelyn Tse contingent upon the AICPA Ethics score. The motion carried unanimously.

Review of PA Permit to Practice

A motion was made by Mr. McManus seconded by Ms. Schultz to approve the application of Michael Cook. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. McManus, to approve the application of Miriam Wilson. The motion carried unanimously.

Review of Firm Permit to Practice Application

A motion was made by Ms. Schultz, seconded by Ms. Smith, to approve the application of Lacinski & Associates, Inc. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Ms. Smith, to approve the application of Mark Rector, CPA. The motion carried unanimously

A motion was made by Ms. Schultz, seconded by Ms. Smith, to approve the application of Gregory Diggins. The motion carried unanimously.

Review and Consideration of Hearing Officer's Recommendation

A motion was made by Mr. McManus, seconded by Ms. Smith to accept the order with an amendment to the recommended discipline section. Mr. Maloney will have the updated order at the next board meeting. The motion carried unanimously.

Review of Statement on Standards for CPE Programs-

The board reviewed and discussed the revised version.

Request for Exemption

Jennifer Sin-ko

A motion was made by Mr. Mc Manus, seconded by Ms. Schultz, to approve the request for an extension consisting of 3 months. The motion carried unanimously.

Request for Inactive Status

A motion was made by Ms. Schultz, seconded by Mr. McManus to approve Ms. Oakjone's request for an inactive status. The motion carried unanimously.

Request for Name Change

A motion was made by Mr. McManus, seconded by Ms. Benson to approve the request for name change from Zimney, Ratledge, Lacinski & Shaner LLC to Zimney, Ratledge & Shaner LLC. The motion carried unanimously.

Update/Review of PA Permit Application

The Board reviewed the updated PA permit and made a few amendments. Ms. Brown will present the amendments to Ms. Miccio who will provide feedback before or by the next board meeting.

### **Correspondence**

#### **Inquiry from Ralph Estep**

Mr. Estep sent a letter to the board requesting information on how to reinstate his PA Permit. The board referred Mr. Estep to Section 110 (e) of the Delaware statute.

#### **Inquiry from John Lutz**

Mr. Lutz sent a letter requesting if it is ok to register his business and work in this capacity. The board responded that they do not have the authority to issue advisory opinions.

#### **Inquiry from Evelyn Kotsis-Joiner**

Ms. Kotsis-Joiner wanted clarification whether the courses she attended will qualify as CPE credits. The board referred her to the rules and regulations Section 11.

#### **Inquiry from Brigitte Suijk**

Ms. Suijk sent a letter inquiring if nano-learning has been proposed in Delaware as an acceptable form of CPE. The board responded that they do not and have no plans on amending the regulations anytime soon.

#### **Inquiry from Stephen Johnson**

Mr. Johnson sent a letter inquiring about change in ownership pertaining to a business. The Board responded that they do not have the authority to issue advisory opinions.

### **OTHER BUSINESS BEFORE THE BOARD**

#### **Elections**

A motion was made by Mr. McManus, seconded by Ms. Smith, to keep the same positions. Ms. Schultz will remain the President and Ms. Houck will remain the Secretary. The motion carried unanimously.

### **PUBLIC COMMENT**

### **NEXT SCHEDULED MEETING**

The next meeting will be held February 20, 2017 at 1:00 pm in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

### **ADJOURNMENT**

A motion was made by Mr. McManus, seconded by Ms. Benson to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:43 a.m.

Respectfully submitted,

A handwritten signature in black ink, reading "LaTonya Brown". The signature is written in a cursive, flowing style with a large initial "L" and "B".

LaTonya Brown  
Administrative Specialist II